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RANKINGS: ALB ASIA TOP 50 2023

BY ASIAN LEGAL BUSINESS 《亚洲法律杂志》 | 29 NOV 2023

[ALB rankings](#)

In a constantly evolving and dynamic legal landscape, law firms in Asia are always looking for ways to grow and expand. The annual list of Asia's Top 50 Largest Law Firms by headcount, published by Asian Legal Business, highlights the remarkable journey of these firms as they continue to adapt to the challenges and opportunities of the modern legal world.

While growth for its own sake is not a guarantee of success, there are several key benefits that can be associated with the sustained growth of law firms.

One of the most significant advantages of law firm growth is the ability to develop and maintain expertise in a wide range of legal areas. As a law firm grows, it can diversify its practice areas, allowing it to offer a broader spectrum of legal services. By doing so, law firms can attract lawyers with specialised knowledge in various domains, ranging from corporate law and intellectual property to environmental law and international trade. This diversification not only serves to attract a broader clientele but also enables law firms to provide more comprehensive and effective legal solutions to their clients.

Larger law firms often have the resources and capacity to provide their clients with more comprehensive and robust legal services. With a larger pool of legal talent, these firms can offer clients access to a wider array of legal experts, each with unique skills and experiences. This increased expertise allows law firms to better cater to their clients' unique needs and challenges, delivering more comprehensive legal solutions.

Growth is a crucial factor for law firms aiming to expand their presence globally. As a law firm grows, it can establish international offices, alliances, and affiliations, enabling it to serve clients with cross-border legal matters more effectively. The ability to provide legal support across multiple jurisdictions is a significant advantage, particularly for multinational corporations and clients with a global footprint. The global reach afforded by a larger law firm helps position it as a trusted partner in navigating the complexities of international law.

Law firm growth often brings with it greater financial resources, which can be allocated towards technology and innovation. Law firms can streamline their internal processes with advanced technologies, improving efficiency and productivity. This can result in cost savings for clients and more accurate and timely legal services. Additionally, investment in innovative legal technologies can enhance research capabilities, data analysis, and client communication, ensuring that law firms remain at the forefront of the legal industry's evolution.

Growing law firms have the opportunity to attract top legal talent and provide them with a platform to thrive and develop their careers. This creates a competitive environment that encourages lawyers to excel and contribute their best to the firm. Moreover, larger law firms can invest in ongoing training and development programs, ensuring that their legal professionals remain up to date with the latest legal trends and best practices. The ability to recruit and retain top talent is a key asset in delivering high-quality legal services to clients.

Economic stability is another benefit that often accompanies law firm growth. As a firm expands and diversifies its client base, it becomes less susceptible to economic downturns that may impact specific industries or regions. A larger client portfolio helps distribute risk, and the firm can better weather economic challenges. Economic stability can lead to long-term sustainability and resilience, making law firms more reliable partners for their clients.

A larger headcount can translate into a stronger market presence and a more significant competitive advantage. Potential clients often perceive larger law firms as more reputable and capable of handling complex legal matters. The visibility and reputation that come with growth can lead to a steady influx of clients and new opportunities. Moreover, larger law firms can leverage their size to negotiate better terms with vendors, obtain favourable rates, and secure valuable partnerships, all of which contribute to their competitive edge.

As law firms continue to adapt and evolve, they must weigh these benefits against the challenges associated with expansion, always striving to provide their clients the best possible legal services in a rapidly changing world.

THE LIST

ALB 2023 TOP 50 FIRMS (INTERNATIONAL)					
RANK	FIRM	HEADQUARTERS	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Baker McKenzie	U.S.	335	555	1048
2	Linklaters	UK	70	272	375
3	Clifford Chance	UK	76	254	330
4	Allen & Overy	UK	69	183	305
5	Herbert Smith Freehills	UK/Australia	78	92	241
6	Mayer Brown	U.S.	85	140	233
7	Ashurst	UK	59	152	227
8	Sidley Austin	U.S.	35	143	182
9	White & Case	U.S.	57	124	181
10	Norton Rose Fulbright	UK	65	98	180
11	Morrison & Foerster	U.S.	58	118	176
12	K&L Gates	U.S.	68	74	162
13	Withersworldwide	UK	53	98	159
14	Stephenson Harwood	UK	48	107	155
15	Freshfields Bruckhaus Deringer	UK	41	86	146
16	Bird & Bird	UK	32	102	143
17	Reed Smith	U.S.	46	70	136
18	DLA Piper	UK/U.S.	55	29	135
19	Hogan Lovells	UK/U.S.	42	65	134
20	Morgan Lewis & Bockius	U.S.	39	94	133
21	Latham & Watkins	U.S.	45	71	128
22	Kirkland & Ellis	U.S.	31	67	116

23	Jones Day	U.S.	49	55	104
24	Clyde & Co	U.S.	26	38	99
25	HFW	UK	32	62	94
26	Simpson Thacher & Bartlett	U.S.	18	74	92
27	Cooley	U.S.	15	47	91
28	CMS	UK/Germany	28	57	88
29	Pinsent Masons	UK	26	61	87
30	Watson Farley & Williams	UK	22	34	87
31	Gibson Dunn & Crutcher	U.S.	25	50	83
32	Davis Polk & Wardwell	U.S.	19	49	81
33	Ropes & Gray	U.S.	21	47	79
34	Paul Hastings	U.S.	18	41	79
35	Squire Patton Boggs	U.S.	33	23	78
36	Kennedys	UK	21	56	77
37	O'Melveny & Myers	U.S.	25	25	76
38	Simmons & Simmons	UK	31	44	75
39	Ince	UK	13	23	74
40	Cleary Gottlieb Steen & Hamilton	U.S.	7	49	66
41	Duane Morris & Selvam	U.S.	10	32	65
42	Eversheds Sutherland	U.S./UK	21	48	63
43	Shearman & Sterling	U.S.	14	43	57
44	Slaughter & May	UK	14	35	53
45	Bryan Cave Leighton Paisner	U.S.	13	12	50
46	Milbank	U.S.	13	30	48
47	Orrick Herrington & Sutcliffe	UK	16	11	46

48	King & Spalding	U.S.	13	22	36
49	Paul Weiss Rifkind Wharton & Garrison	U.S.	7	19	34
50	Taylor Wessing	UK	17	10	31

ALB 2023 TOP 50 FIRMS (DOMESTIC)

RANK	FIRM	HEADQUARTERS	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Yingke Law Firm 盈科律师事务所	China	1288	10482	14935
2	Dentons China 大成律师事务所	China	1939	5029	7113
3	DeHeng Law Offices 德恒律师事务所	China	906	3287	4312
4	AllBright Law Offices 锦天城律师事务所	China	914	3029	3994
5	Tahota Law Firm 泰和泰律师事务所	China	933	2557	3714
6	W&H Law Firm 炜衡律师事务所	China	1041	2611	3669
7	Grandall Law Firm 国浩律师事务所	China	1270	2242	3512
8	Beijing DHH Law Firm 北京德和衡律师事务所	China	211	2653	2864
9	Zhonglun W&D Law Firm 中伦文德律师事务所	China	685	1731	2628
10	China Commercial Law Firm 华商律师事务所	China	251	2319	2570
11	King & Wood Mallesons 金杜律师事务所	China	488	1979	2555
12	Zhong Yin Law Firm 中银律师事务所	China	104	2229	2339
13	Hui Ye Law Firm 汇业律师事务所	China	532	1699	2306

14	Jincheng Tongda & Neal Law Firm 金诚同达律师事务所	China	521	1040	1791
15	Zhong Lun Law Firm 中伦律师事务所	China	394	1326	1766
16	Zhong Wen Law Firm 中闻律师事务所	China	465	1300	1765
17	Hylands Law Firm 浩天律师事务所	China	483	1265	1748
18	Hiways Law Firm 海华永泰律师事务所	China	445	1128	1701
19	Guanghe Law Firm 广东广和律师事务所	China	219	1470	1689
20	Hansheng Law Offices 汉盛律师事务所	China	265	1178	1608
21	TianTai Law Firm 天驰君泰律师事务所	China	489	1038	1552
22	SGLA Law Firm 中联律师事务所	China	352	1112	1508
23	Shanghai City Development Law Firm 上海市建纬律师事务所	China	317	1063	1408
24	Guantao Law Firm 观韬中茂律师事务所	China	409	941	1350
25	Mingju Law Firm 四川明炬律师事务所	China	124	1179	1320
26	Kim & Chang	Korea	225	1055	1280
27	Leaqual Law Firm 两高律师事务所	China	168	563	1123
28	Khaitan & Co	India	205	817	1030
29	Jingtian & Gongcheng 竞天公诚律师事务所	China	278	745	1029
30	Tian Yuan Law Firm 天元律师事务所	China	257	748	1005
31	Cyril Amarchand Mangaldas	India	180	820	1000
32	Trilegal	India	114	850	970

33	JunHe LLP 君合律师事务所	China	273	666	961
34	ETR Law Firm 广信君达律师事务所	China	187	760	947
35	Guangdong Kingbridge Law Firm 广东金桥百信律师事务所	China	113	761	926
36	JOINTIDE Law Firm 山东众成清泰律师事务所	China	299	479	817
37	Shardul Amarchand Mangaldas	India	163	648	811
38	Nishimura & Asahi	Japan	240	476	798
39	Han Kun Law Offices 汉坤律师事务所	China	170	608	778
40	Capital Equity Legal Group 京衡律师事务所	China	94	684	778
41	Rajah & Tann	Singapore	277	484	776
42	Lantai Partners 兰台律师事务所	China	168	603	771
43	Guangdong Sun Law Firm 广东国晖律师事务所	China	65	758	758
44	Mori Hamada & Matsumoto	Japan	182	435	709
45	Yulchon	Korea	274	407	681
46	Shin & Kim	Korea	292	375	667
47	Lee & Ko	Korea	322	342	664
48	JunZeJun Law Offices 君泽君律师事务所	China	181	451	646
49	Anderson Mori & Tomotsune	Japan	194	372	627
50	AZB & Partners	India	132	481	613

ALB 2023 TOP CHINA FIRMS (INTERNATIONAL)

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Clifford Chance	11	52	58
2	Cooley	6	25	52

ALB 2023 TOP CHINA FIRMS (INTERNATIONAL)				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
3	Morgan Lewis & Bockius	7	43	50
4	Bird & Bird	8	37	45
5	DLA Piper	20	2	40
6	Paul Hastings	5	12	36
7	Sidley Austin	3	28	33
8	Wilson Sonsini Goodrich & Rosati	3	24	29
9	Herbert Smith Freehills	16	8	28
10	Pinsent Masons	7	20	27
11	CMS	7	18	25
12	White & Case	5	20	25
13	K&L Gates	9	11	23
14	O'Melveny Myers	7	6	23
15	Ropes & Gray	4	12	23
16	Clyde & Co	7	15	22
17	Baker McKenzie	6	14	22
18	Hogan Lovells	10	5	18
19	Ashurst	3	14	18
20	Dorsey & Whitney	3	13	16
21	Norton Rose Fulbright	4	11	15
22	Squire Patton Boggs	6	8	14
23	Freshfields Bruckhaus Deringer	5	9	14
24	Reed Smith	4	6	14
25	Spruson & Ferguson	2	12	14
26	Deacons		14	14
27	Morrison & Foerster	4	9	13
28	HFw	3	10	13
29	Eversheds Sutherland	2	11	13
30	Mayer Brown	5	6	11

ALB 2023 TOP CHINA FIRMS (DOMESTIC)				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Yingke Law Firm 盈科律师事务所	1288	10482	14935
2	Dacheng Law Offices 大成律师事务所	1939	5029	7113

ALB 2023 TOP CHINA FIRMS (DOMESTIC)				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
3	DeHeng Law Offices 德恒律师事务所	906	3287	4312
4	AllBright Law Offices 锦天城律师事务所	914	3029	3994
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14	Jincheng Tongda & Neal Law Firm 金诚同达律师事务所	521	1040	1791
15	Zhong Lun Law Firm 中伦律师事务所	394	1326	1766
16	Zhong Wen Law Firm 中闻律师事务所	465	1300	1765
17	Hylands Law Firm 浩天律师事务所	483	1265	1748
18	Hiways Law Firm 海华永泰律师事务所	445	1128	1701
19	Guanghe Law Firm 广和律师事务所	219	1470	1689

ALB 2023 TOP CHINA FIRMS (DOMESTIC)				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
20	HanSheng Law Offices 汉盛律师事务所	265	1178	1608
21	Kangda Law Firm 康达律师事务所	211	1380	1592
22	TianTai Law Firm 天驰君泰律师事务所	489	1038	1552
23	SGLA Law Firm 中联律师事务所	352	1112	1508
24	Shanghai City Development Law Firm 上海市建纬律师事务所	317	1063	1408
25	Guantao Law Firm 观韬中茂律师事务所	409	941	1350
26	Mingju Law Firm 四川明炬律师事务所	124	1179	1320
27	Leaqual Law Firm 两高律师事务所	168	563	1123
28	Jingtian & Gongcheng 竞天公诚律师事务所	278	745	1029
29	Tian Yuan Law Firm 天元律师事务所	257	748	1005
30	JunHe LLP 君合律师事务所	273	666	961

ALB 2023 TOP HONG KONG FIRMS (INTERNATIONAL)				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Baker McKenzie	55	94	179
2	King & Wood Mallesons	33	111	170
3	Mayer Brown	59	98	165
4	Clifford Chance	35	104	144

ALB 2023 TOP HONG KONG FIRMS (INTERNATIONAL)				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
5	Linklaters	30	86	133
6	Sidley Austin	17	84	101
7	Allen & Overy	24	38	90
8	Ashurst	19	65	85
9	DLA Piper	28	46	82
10	Reed Smith	26	44	76
11	Herbert Smith Freehills	18	53	74
12	Freshfields Bruckhaus Deringer	25	38	72
13	Simpson Thacher & Bartlett	12	54	66
14	Latham & Watkins	16	36	55
15	White & Case	18	36	54
16	HFW	17	34	51
17	Norton Rose Fulbright	15	32	50
18	Slaughter & May	12	37	50
19	Kirkland & Ellis	29	19	48
20	Bird & Bird	10	30	45

ALB 2023 TOP HONG KONG FIRMS (DOMESTIC)				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Deacons	55	117	184
2	Woo Kwan Lee & Lo	26	32	76
3	Li & Partners	9	66	75
4	Stevenson Wong & Co	14	28	55
5	P.C. Woo & Co	12	37	53

ALB 2023 TOP HONG KONG FIRMS (DOMESTIC)

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
6	Gallant	17	29	46
7	Tanner De Witt	17	23	42
8	ONC Lawyers	16	17	40
9	Wilkinson & Grist	17	19	36
10	Robertsons	15	12	32

ALB 2023 TOP INDIA FIRMS

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Khaitan & Co	202	816	1026
2	Cyril Amarchand Mangaldas	170	830	1000
3	Trilegal	114	850	970
4	Shardul Amarchand Mangaldas	163	648	811
5	AZB & Partners	132	481	613
6	IndusLaw	67	389	456
7	JSA	127	314	441
8	Luthra & Luthra	62	235	362
9	DSK Legal	62	243	307
10	S&A Law Offices	21	150	250
11	Lakshmikumaran & Sridharan	42	62	225
12	Desai & Diwanji	38	184	222
13	Dentons Link Legal	38	170	208
14	Fox Mandal & Co	28	186	207
15	Kochhar & Co	46	145	191
16	Dua Associates	72	104	176

ALB 2023 TOP INDIA FIRMS				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
17	Saraf & Partners	37	139	176
18	Anand and Anand	36	129	165
19	Economic Laws Practice	42	101	160
20	HSA Advocates	29	120	149
21	Wadia Ghandy & Co	36	98	134
22	Singhania & Co	12	100	112
23	Vaish Associates	12	93	105
24	Krishnamurthy & Co. (K Law)	16	85	101
25	Argus Partners	18	74	92
26	Phoenix Legal	12	75	87
27	SNG & Partners	25	60	85
28	Bharucha & Partners	13	70	83
29	Dhir & Dhir	11	67	78
30	Mulla & Mulla & Craigie Blunt & Caroe	11	65	76

ALB 2023 TOP INDONESIA FIRMS				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Assegaf Hamzah & Partners (Rajah & Tann)	34	107	141
2	ABNR Counsellors at Law	22	89	115
3	Hadiputranto, Hadinoto & Partners (a member firm of Baker McKenzie International)	14	68	96
4	Hanafiah Ponggawa & Partners (Dentons HPRP)	19	50	91
5	UMBRA – Strategic Legal Solutions	11	61	72

ALB 2023 TOP INDONESIA FIRMS

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
6	SSEK Legal Consultants	14	51	65
7	SIP Law Firm	9	56	65
8	Siregar Setiawan Manalu Partnership (SSMP)	4	59	63
9	Hiswara Bunjamin & Tandjung	15	29	62
10	Lubis Ganie Surowidjojo	5	50	60

ALB 2023 TOP JAPAN FIRMS (INTERNATIONAL)

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Baker McKenzie	43	81	156
2	Morrison & Foerster	36	63	99
3	Clifford Chance	8	31	39
4	White & Case	14	22	36
5	K&L Gates	13	12	31
6	Squire Patton Boggs	12	5	27
7	Hogan Lovells	6	13	27
8	Linklaters	4	21	27
9	Freshfields Bruckhaus Deringer	10	12	25
10	DLA Piper	6	13	24
11	Herbert Smith Freehills	5	15	22
12	Withersworldwide	10	11	21
13	Allen & Overy	6	10	19
14	Ashurst	6	9	19
15	King & Wood Mallesons	5	13	18

ALB 2023 TOP JAPAN FIRMS (INTERNATIONAL)

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
16	Simpson Thacher & Bartlett	5	13	18
17	Orrick Herrington & Sutcliffe	7	7	17
18	Jones Day	5	4	17
19	Morgan Lewis & Bockius	6	9	15
20	Shearman & Sterling	4	7	11

ALB 2023 TOP JAPAN FIRMS (DOMESTIC)

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Nishimura & Asahi	199	387	648
2	Anderson Mori & Tomotsune	180	334	571
3	Mori Hamada & Matsumoto	147	328	544
4	TMI Associates	155	339	541
5	Nagashima Ohno & Tsunematsu	135	333	507
6	Atsumi & Sakai	100	79	202
7	City-Yuwa Partners	85	73	180
8	Oh-Ebashi LPC & Partners	62	64	159
9	Kitahama Partners	41	45	97
10	Miura & Partners	49	26	81

ALB 2023 TOP MALAYSIA FIRMS

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Zaid Ibrahim & Co (in association with KPMG Law)	47	75	122
2	Skrine	43	68	115

ALB 2023 TOP MALAYSIA FIRMS				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
3	Shearn Delamore	44	66	110
4	Zul Rafique & Partners	34	67	101
5	Rahmat Lim & Partners (Allen & Gledhill associate firm)	27	66	93
6	Azmi & Associates	23	70	93
7	Adnan Sundra & Low	14	74	90
8	Christopher & Lee Ong (Rajah & Tann)	37	49	88
9	Lee Hishammuddin Allen & Gledhill	31	57	88
10	Raja, Darryl & Loh	25	47	72

ALB 2023 TOP PHILIPPINE FIRMS				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	ACCRA LAW	56	78	145
2	SyCip Salazar Hernandez & Gatmaitan	43	72	122
3	DivinaLaw	26	57	100
4	Romulo Mabanta Buenaventura	50	37	93
5	Cruz Marcelo & Tenefrancia	30	47	77
6	Gatmaytan Yap Patacsil Gutierrez & Protacio (C&G Law) (Rajah & Tann)	17	48	66
7	Villaraza & Angangco	21	39	60
8	Quisumbing Torres	23	31	54
9	Picazo Buyco Tan Fider & Santos	30	18	51
10	Puno & Puno Law Offices	16	31	47

ALB 2023 TOP SINGAPORE FIRMS				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Allen & Gledhill	157	254	418
2	Drew & Napier	116	128	362
3	Rajah & Tann	162	186	354
4	WongPartnership	121	217	338
5	Dentons Rodyk	95	96	191
6	Baker Mckenzie Wong & Leow	32	92	143
7	Shook Lin & Bok	61	80	141
8	Withers Khattarwong	27	65	98
9	Clifford Chance	22	67	89
10	Allen & Overy	15	58	75
11	Stephenson Harwood Alliance	22	43	65
12	Harry Elias Partnership	23	40	63
13	Norton Rose Fulbright	15	46	61
14	Ashurst	15	28	57
15	Bird & Bird ATMD	14	35	53
16	Oon & Bazul	19	29	48
17	White & Case	14	33	47
18	Herbert Smith Freehills	14	15	47
19	RHTlaw	17	15	46
20	K&L Gates Straits Law	16	26	43

ALB 2023 TOP SOUTH KOREA FIRMS

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Kim & Chang	225	1055	1280
2	Yulchon	271	397	668
3	Lee & Ko	318	333	651
4	Shin & Kim	284	355	639
5	Bae Kim & Lee	281	294	575
6	Yoon & Yang	161	324	485
7	Jipyong	6	310	316
8	Barun Law	6	240	246
9	DR & AJU	115	90	211
10	HMP Law	47	73	120

ALB 2023 TOP THAILAND FIRMS

RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Tilleke & Gibbins	26	106	132
2	Weerawong, Chinnavat & Partners	10	100	110
3	Chandler MHM	19	70	103
4	Baker Mckenzie	67	14	84
5	SCL Nishimura	10	28	46
6	Rajah & Tann Thailand	12	45	59
7	KPMG Law	2	52	54
8	Allen & Overy	4	27	36
9	Hunton Andrews Kurth	5	22	32
10	Watson Farley & Williams	6	23	30

ALB 2023 TOP VIETNAM FIRMS				
RANK	FIRM	TOTAL PARTNERS	TOTAL ASSOCIATES	TOTAL LAWYERS
1	Vision & Associates	14	88	102
2	Vilaf	15	77	92
3	Tilleke & Gibbins	6	58	64
4	Baker McKenzie (Vietnam)	8	37	57
5	LNT & Partners	9	41	50
6	YKVN	10	25	39
7	Global Vietnam Lawyers	8	15	38
8	Dentons LuatViet	3	18	36
9	Nishimura & Asahi	6	21	32
10	KPMG Law	5	27	32

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